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FILING PROCEDURES FOR FORMING A GEORGIA LIMITED PARTNERSHIP

Limited partnerships (“LP”) are formed by filing a certificate of limited partnership with the Secretary of State. The *minimum* requirements of Georgia law are outlined herein. Many other provisions may, and perhaps should, be included in the certificate. It is very simple to form a limited partnership. The question of whether or not a limited partnership *should* be formed is complex. ***The Corporations Division strongly recommends that filers obtain professional legal, tax and/or business advice to assure the filer’s goals and intentions are met, and that requirements of the law are satisfied, both before and after formation of the entity.***

Name Reservation

A name may be reserved prior to filing. A reservation fee of \$25 must accompany the request. The reservation may be made online or by submitting a Name Reservation Request form. A name reservation number that remains in effect for 30 days will be provided by return email within 24 hours of receipt of an online request and within 36 hours of receipt of a mail-in request, and often sooner. Place the number on the Transmittal Form 246 that is filed with the certificate of limited partnership. A reservation number may also be obtained by writing to the Division at the above address. Name reservations are not available by telephone. Entity formation filings are accepted without a name reservation.

Preparation of Certificate of Limited Partnership

Certificates of limited partnership must include the information described in O.C.G.A. § 14-9-201. Certificates of limited partnership may be filed online or mailed to the Corporations Division at the above address. Certificates mailed to the office must be submitted on white 8½x11 paper. All general partners stated in the certificate must sign the certificate of limited partnership, but an attorney in fact may sign the certificate on behalf of a general partner. If a general partner is a corporation, an officer must sign on behalf of the corporate general partner. ***The signer(s) should indicate in what capacity he or she is signing.***

Filing of Certificate of Limited Partnership and Data Transmittal Form 246

For filings not submitted online, the original and one copy of the certificate of limited partnership, a completed Transmittal Form 246, and the \$100.00 filing fee should be mailed or delivered to the Corporations Division at the above address. Checks should be made payable to “Secretary of State.” A certificate of limited partnership is effective on the date received by the Corporations Division unless a delayed effective date is specified therein. A certificate of formation will be mailed to the applicant, usually in five to seven business days. Workload issues will sometimes result in a longer turnaround time, perhaps up to 12 business days. Filings that are not complete will be returned to the applicant along with a notice that describes the deficiency. If corrected and returned within 60 days the initial date of receipt will be the date of formation. Deficient filings are deemed abandoned if still pending after 60 days from initial receipt of the filing. After the filing is deemed abandoned, a new filing, including new filing fees, will be required.

Annual Registration

Each limited partnership must file an annual registration with the Secretary of State. The fee is \$50.00. The initial registration is due between January 1 and April 1 of the year following the calendar year in which the limited partnership was formed. The annual registration should be filed online at

<http://www.sos.ga.gov/Corporations/>. The LP's principal office address, registered agent and registered office address may be changed on the annual registration. Changes to the LP address and/or registered agent and registered agent address throughout the year are made by filing another annual registration and paying the \$50 fee.

The certificate of limited partnership for a Georgia limited partnership must contain the following information:

1. The exact name of the limited partnership.
2. The street address and county of the initial registered office and the name of initial registered agent at that office. ***The registered office address must be a street address; a post office box is not sufficient.*** The registered agent may be an individual or a corporation. The registered agent is the party designated by the limited partnership to accept notices on its behalf, and to alert the appropriate personnel.
3. The name and address of each general partner.
4. Any other matters the general partners determine to include.
5. The certificate of limited partnership must contain original signature(s).

****The certificate of limited partnership must be signed by all general partners.****

Thus, the certificate of limited partnership might appear as follows:

Certificate of Limited Partnership
of
ABC and Associates, L.P.

1.

The name of the limited partnership is ABC and Associates, L.P.

2.

The street address of the registered office is 12345 Magnolia Lane, Atlanta, Georgia 12345, in Fulton County. The registered agent at such address is Jane Doe.

(The registered office address must be a street address.)

3.

The name and address of each general partner is:

John Doe	Jane Doe Enterprises, Inc.
12345 Magnolia Lane	P.O. Box 12345
Atlanta, GA 12345	Atlanta, GA 12345

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Limited Partnership.

This _____ day of _____, 2012.

John Doe
(Capacity in which person is signing)
(Signature need not be notarized)

Other important information for limited partnerships:

- Contact the Internal Revenue Service to determine whether an Employee Identification Number is needed. It is obtained from the Internal Revenue Service. Call 1-866-816-2065 or visit the IRS web site, <http://www.irs.ustreas.gov>.
- The Georgia Department of Revenue should be contacted regarding compliance with state tax laws. Income and net worth tax information may be obtained by calling (404) 656-4191. Sales and withholding tax information may be obtained by calling (404) 651-8651 or at the DOR's web site, <https://etax.dor.ga.gov/>.
- Many limited partnerships will be required to obtain workers' compensation insurance. Workers' compensation information may be obtained by calling 1-800-533-0682 or (404) 656-3818.
- Many limited partnerships will be subject to unemployment tax requirements of the "Georgia Employment Security Law." Information may be obtained from the Georgia Department of Labor at (404) 656-5590 or <http://www.dol.state.ga.us>.